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October 31, 2022

Mayor Thomas, Councilmen, and Citizens of the Borough of Greencastle:

We are pleased to respectfully present the recommended 2023 budget to Borough Council, Mayor Thomas, and the residents of the Borough of Greencastle. All applicable tenets of the Commonwealth of Pennsylvania and the Borough Code were adhered to while compiling this budget. The 2023 budget represents the Borough's continued commitment to sound financial management practices and a strong focus on the sustainable future of the Greencastle Borough.

Budget Principles

The annual municipal budget stands as the single most important document created and adopted by the Borough Council. The budget functions as a blueprint for implementation of the annual identified goals and objectives of Council. Staff utilizes the approved budget as a road map for the execution of Council directives to provide services to the community and implement improvement initiatives.

As demands for services increase, the Borough must prudently balance its fiscal responsibility of being conservative with tax payer money and providing dependable, quality services to residents. The Mayor and Borough Council's historic practice of being financially accountable has provided the framework for developing the proposed budgets. The 2023 budget reflects the Borough's commitment to prudent financial planning and is based on Council's guidance to ensure the appropriate stewardship of municipal funds. These principles are evident as all the Borough's funds remain consistent, reflecting the Borough's commitment to provide necessary and requested services through controlled expenditures.

The 2023 budget was established based on the following principles and practices:

- Estimating revenues at realistic and conservative levels
- Analyzing trends in prior year's revenues and expenditures
- Evaluating current services and programs
- Reviewing detailed line item requests
- Considering the Borough's current economic condition

This budget stands as a critical document which has been created to provide all the essential information needed to assess the Borough's services and policies from a financial perspective.

Budget Development

The 2023 budget process began in early July when staff generated and distributed account justification sheets to Borough department heads. Department heads formalized budget requests which were reviewed with the Borough Manager. After an extensive review process and many revisions, draft budgets were presented to the Borough’s Budget and Finance Committee during publically advertised budget workshop meetings. The workshops allowed for thorough discussion and line-item scrutiny of all revenues and expenses.

The planned adoption schedule for the 2023 budget is as follows:

FY 2023 Budget Meeting Schedule		
Meeting Date	Subject	Jurisdiction
Wednesday, September 28	Capital Project Proposals	Finance & Mayor
Wednesday, October 5	Admin & Operations Expenditures	Finance & Mayor
Wednesday, October 12	Admin & Operations Revenues	Finance & Mayor
Monday, October 24	Review & Wrap Up	Finance & Mayor
Monday, October 31	Council Budget Workshop	Council & Mayor
Monday, November 7	Preliminarily Adopt Budget	Council & Mayor
Monday, December 5	Adopt Budget Tax Ordinance/Resolution	Council & Mayor

Budget Format

The Borough’s budget format includes separate operating funds for General, Sewer, and Stormwater. General Fund allotments can be used for any legal municipal expenditure, but all other funds have restrictions on the use of monies based on the legally allowable fund purpose. By outlining services in individual funds, the actual costs of these government functions can be distinctly identified and analyzed. The individual funds provide a clear representation of how all Borough resources are allocated and the quantifiable sum of funding necessary to continue defined services.

Budget Priorities

- Ensure public safety
- Support economic development
- Preserve community character
- Improve multi-modal transportation
- Conservative financial management

2022 Year to Date and End of Year Projections

The Borough continues to maintain a solid overall financial position as it provides constantly high quality core services to its residents. All Borough funds are projecting to end the 2022 FY with more than budgeted revenues and expenditures consistent with budgeted amounts. This stable financial condition signifies that the Borough is functioning within its means while providing essential services to residents, maintaining positive fund balances, and implementing capital infrastructure improvements to facilitate future growth.

Fund	Budgeted Balance	2022 YTD Balance	Projected 2022 EOY Balance
General Fund	(\$89,445.46)	\$457,705.84	\$366,094.48
Sewer Fund	\$18,447.49	\$303,409.35	\$418,626.27
Stormwater Fund	\$9,024.05	\$21,055.25	\$16,690.55

2023 Budget Highlights

The 2023 budget maintains municipal services at current levels.

The 2023 budget allows for all current services to remain at the same level residences are experiencing in 2022. The budget provides for sustained police services, street maintenance, community involvement, and sewer services.

No new staff positions are proposed in the 2023 budgets.

The Borough is beyond blessed with a truly remarkable team of extremely dedicated employees. Present staff positions when filled will allow the Borough to maintain the high level of services Borough residents are accustomed to receiving.

The proposed Sewer and Stormwater budgets do not include a rate change.

In the 2022 budget, the Borough approved a \$0.25 increase in the SPIF from \$0.50 to \$0.75 per hundred square feet of impervious area. This rate change increased the stormwater fund’s annual revenue by \$30,000. With the receipt of the Borough’s allocation of the American Rescue Plan Act (ARPA) funds totaling \$418,530.60, proposed allowable projects to utilize these funds include stormwater infrastructure improvements which will offset the need for a 2023 stormwater rate increase. Additional a rate study will be completed in 2023, to evaluate a need for a change to the current sewer rates.

Capital expenses and anticipated projects include the following:

- Administration – tablets for GIS management system
- ARPA Funds – Mifflin Lane to Madison Street stormwater piping improvement engineering
- CDBG Projects – 2021 ADA ramps, 2022 Walter Avenue Accessibility project engineering
- Police – additional cameras in Center Square
- Public Works & Streets – F550 dump truck, alley paving, N. Washington St Reconstruction
- Sewer – relining & point repairs, nitrate pump, variable frequency drives, garage doors

The proposed budget includes a 1 mill increase to the real estate tax millage rate.

Since 2018, the Borough’s property tax millage rate has remained consistent at 15.0 mills. The proposed 2023 General Fund budget is balanced with a 1 mill increase to the real estate tax rate resulting in an approximate \$40,000 increase in General Fund revenue.

Chart 1 shown below is a comparison of the Borough of Greencastle’s real estate tax millage rate relative to real estate tax millage rates in other Franklin County Boroughs.

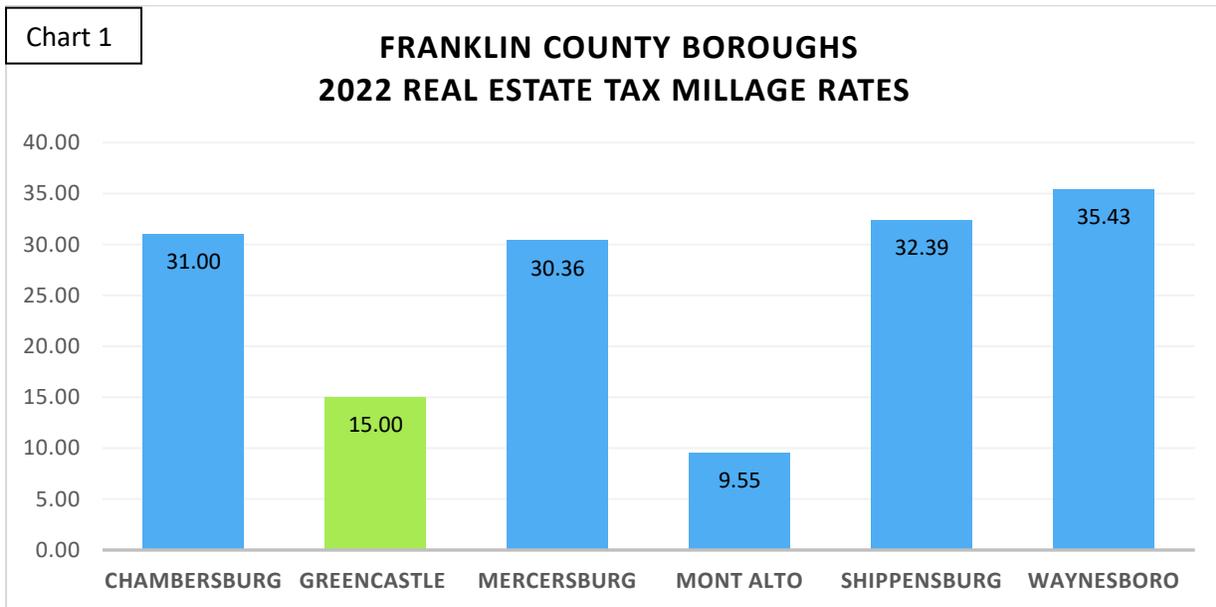
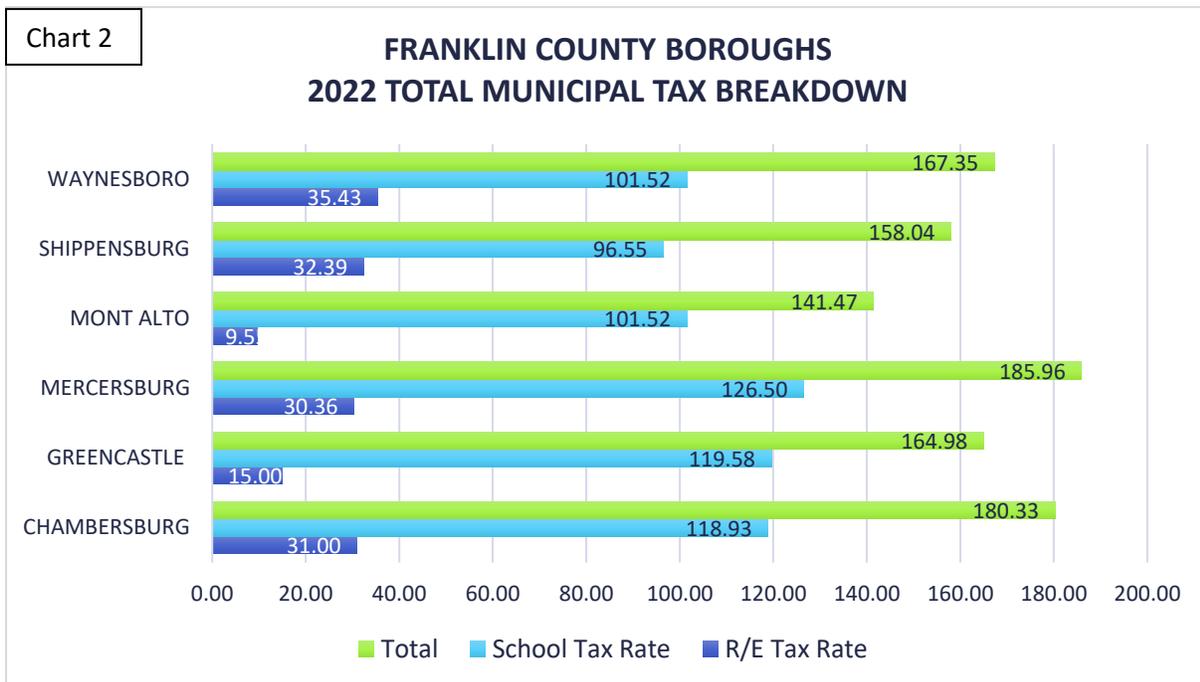


Chart 2 displayed below is a comparison of the Borough of Greencastle’s total tax millage rate relative to the total tax millage rates of other Boroughs in Franklin County.



2023 Fund Balance Overview

The following chart provides the proposed 2023 budget balances for the Borough’s three main operating funds. Please note these numbers are tentative and may change based on Council’s directives during the budget finalization process.

Fund	Revenues	Expenses	Balance
General	\$ 2,136,950.00	\$ 2,136,437.62	\$ 512.38
Sewer	\$ 1,143,900.00	\$ 1,107,053.04	\$ 36,846.96
Stormwater	\$ 128,000.00	\$ 127,787.63	\$ 212.37

Economic Outlook

Utilizes a revenue-first approach throughout the budget development process, the Borough staff establishes forecasted revenues first to determine a defined level of potential expenditures. As the 2023 budget is analyzed, it is necessary to continually evaluate revenue assumptions and determine if adjustments need to be made.

When projecting revenues, the sustained financial impacts of the COVID-19 pandemic and other economic stressors must be evaluated. The Borough has received its full allocation of the American Rescue Plan Act (ARPA) funding totaling \$418,530.60. The Borough’s ARPA funds must be obligated by Dec. 31, 2024, with the expenditure of the funds no later than Dec. 31, 2026.

Although the Borough as a municipality did not experience a significant financial impact of the COVID-19 pandemic, there continues to be uncertainty surrounding the current and expected economic climate. Borough staff will remain prudent in monitoring expenses while still meeting the community’s needs and Council expectations. Revenues will be examined and if necessary, adjustments can be made to expenses accordingly throughout the year.

Recognition and Appreciation

The 2023 budget is the result of the collective effort of Borough employees, elected officials, and local residents and I would like to take this opportunity to thank those involved for their efforts.

I want to extend my particular gratitude to Bob Manahan, Kevin Hunsberger, and Chief John Phillippy as they were instrumental to the budget development process. The Borough’s staff continues to be its most important asset to ensure our municipality’s continued success. The 2023 budget meets the Borough’s operational and community needs only because of the continued efforts of the hard working Borough team.

Additionally the Budget and Finance committee comprised of chairman Wade Burkholder, Council President Albert Miller, and Council Vice President Jan Shafer have been committed to the budget process while attending numerous budget meetings over the last month. This committee’s recommendations and direction have been critical to shaping and balancing the 2023 budget. As always

Manager's Budget Message – FY 2023

Mayor Ben Thomas is perpetually an invaluable, wise advisor and his creative and knowledgeable input have and will continue to benefit Borough staff and residents alike.

Finally to the residents who have participated in our many budget meetings, thank you for your time and patience as we molded this budget into the current document as prepared for Council review. Your input is of the utmost value for you provide feedback as residents directly impacted by these critical decisions.

Conclusions

As we progress through the budgeting process, it is evident that the budget is a true combination of compromise and balance. The 2023 budget focuses on maintaining current levels of quality essential services while accomplishing critical projects in correlation with the Borough's core priorities. This budget clearly reflects the Borough's determination to balance current economic realities with the desire to provide the best governmental services possible to its residents.

Based on this proposed balanced budgets, in 2023 the Borough of Greencastle will continue to see improvement and progress in our community. I am confident this budget provides an effective balance of compromise, expense management, and continued services and it will position the Borough Council and staff to best serve the citizens of the Greencastle Borough. I look forward to another year of serving this wonderful community in the upcoming year as we work together to achieve our collective goals.

I welcome your comments, questions, and suggestions as you review the 2023 proposed budget.

Respectfully Submitted,

Emilee Little
Borough Manager

Greencastle Borough 2023 Elected Officials Directory

Mayor

Benjamin F. Thomas, Jr. Term Ends: 12/31/2025

Borough Council

President: Albert W. Miller Term Ends: 12/31/2025

Vice President: Jan M. Shafer Term Ends: 12/31/2025

Members: Joel Amsley Term Ends: 12/31/2023

Wade G. Burkholder Term Ends: 12/31/2025

Jeremy Layman Term Ends: 12/31/2023

H. Duane Kinzer Term Ends: 12/31/2023

Scott P. Reagan Term Ends: 12/31/2023

Greencastle Borough 2023 Staff Directory

Department	Position	Status	Number
Administration	Borough Manager	FT	1
	Borough Secretary	PT	1
	Billing & Program Coordinator	FT	1
	Receptionist	PT	1
Police	Chief of Police	FT	1
	Police Secretary	FT	1
	Police Officer	FT	5
	Police Officer	PT	5
	Parking Meter Enforcement	PT	1
Public Works	Public Works Manager	FT	1
	Public Works Laborer	FT	3
	Public Works Laborer	PT	1
Sewer	Chief Waste Water Operator	FT	1
	Waste Water Operator	FT	1
	Waste Water Laborer	PT	2

General Fund Summary

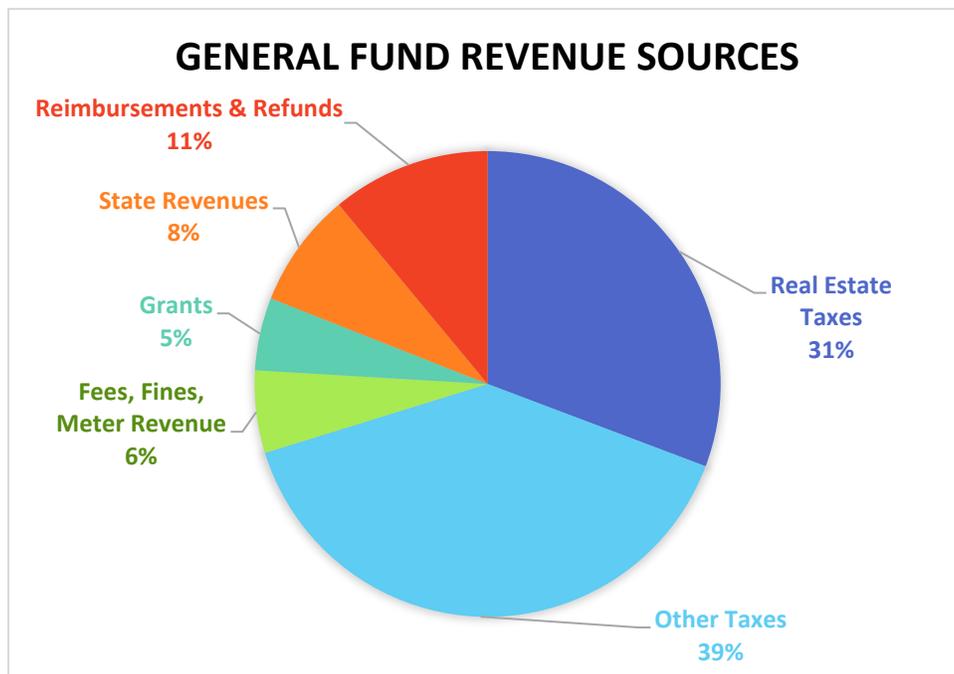
The General Fund contains all operational budget items for general municipal purposes and includes appropriations for administration, professional services, buildings and street maintenance, police services, and zoning operations.

General Fund Revenue

The Borough’s primary revenue source for the General Fund is real estate and earned income taxes. The proposed 2023 General Fund budget is balanced with a 1 mill increase to the real estate tax rate resulting in an approximate \$40,000 increase in General Fund revenue. Grants, fees, fines, and reimbursements also contribute to General Fund revenues. Reimbursements and refunds include anticipated sidewalk work reimbursements, contributions for street lights, sale of fixed assets and other miscellaneous revenues. Revenues projected in the General Fund budget are based on prior year collections and anticipated economic trends.

General Fund Revenue Summary

Revenue Source	Amount
Real Estate Taxes	\$ 670,000.00
Other Taxes	\$ 860,000.00
Fees, Fines, Meter Revenue	\$ 124,650.00
Grants	\$ 110,000.00
State Revenues	\$ 174,300.00
Reimbursements & Refunds	\$ 240,000.00
TOTAL REVENUES	\$ 2,178,950.00

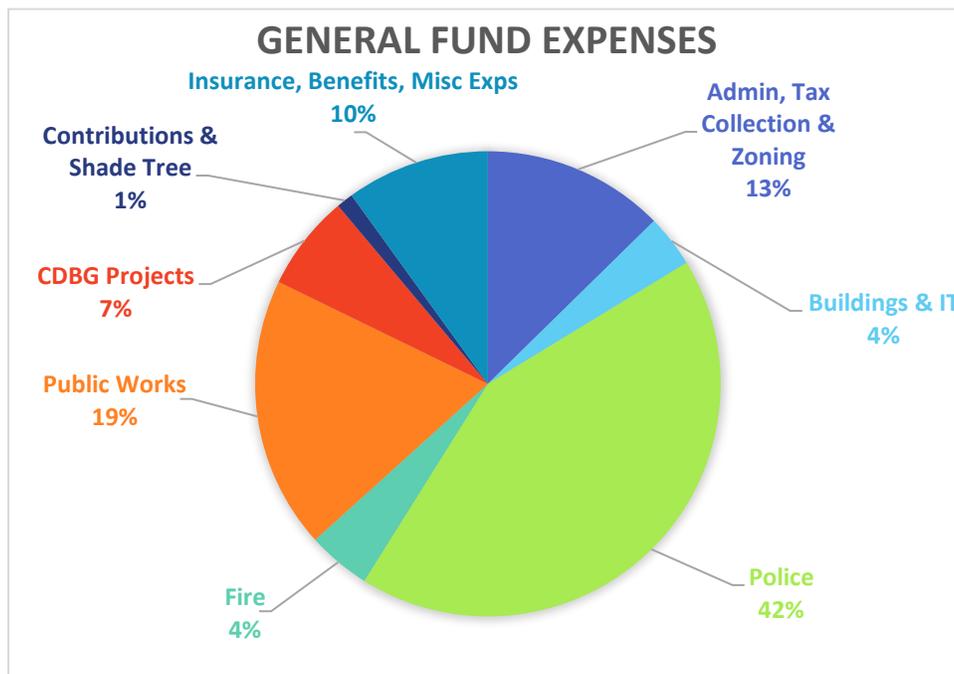


General Fund Expenses

The 2023 projected expenses are consistent with prior year allocations with the majority of the costs being spent on safety related services such as the police, fire, and streets departments. Public Works expenses include general street maintenance, electricity, and snow removal costs as well as the planned N. Washington Street Reconstruction Project and repairs to the Edwin C. Bittner Memorial Bridge. The budgeted CDBG projects are grant funded and a substantial portion of the benefit costs including the retirement costs are offset by direct budgeted, state funded revenue sources.

General Fund Expense Summary

Expense	Amount
Admin, Tax Collection & Zoning	\$ 275,621.86
Buildings & IT	\$ 79,207.75
Police	\$ 928,357.26
Fire	\$ 95,815.00
Public Works	\$ 412,086.55
CDBG Projects	\$ 145,000.00
Contributions & Shade Tree	\$ 25,400.00
Insurance, Benefits, Misc Exps	\$ 216,949.20
TOTAL EXPENSES	\$ 2,178,437.62



Manager's Budget Message – FY 2023

General Fund – Department Budgets – Administration Department

The administration department, directed by the Borough Manager, executes the daily operations of the Borough. This department is responsible for facilitating the directives of Borough Council and administratively enforces policies and ordinances as established by Council.

Administration		2023 Proposed	2022 Approved	Variance from 2022
01.400.112	Salary, Mayor	\$ 1,500.00	\$ 1,500.00	\$ -
01.400.113	Salary, Council	\$ 6,600.00	\$ 6,600.00	\$ -
01.400.121	Salary, Manager	\$ 44,033.22	\$ 38,124.00	\$ 5,909.22
01.400.141	Wages, Office	\$ 29,390.40	\$ 28,618.36	\$ 772.04
01.400.156	Group Health Insurance	\$ 29,102.88	\$ 22,316.82	\$ 6,786.06
01.400.157	Health Reimbursement Account	\$ 4,750.00	\$ 3,500.00	\$ 1,250.00
01.400.158	Life/Disability Insurance	\$ 908.18	\$ 1,031.80	\$ (123.62)
01.400.211	Office Supplies	\$ 1,000.00	\$ 1,000.00	\$ -
01.400.213	Small Equipment	\$ 200.00	\$ 300.00	\$ (100.00)
01.400.220	General Expense	\$ 500.00	\$ 800.00	\$ (300.00)
01.400.311	Auditing Services	\$ 6,250.00	\$ 6,220.00	\$ 30.00
01.400.314	Legal Services	\$ 13,500.00	\$ 20,000.00	\$ (6,500.00)
01.400.321	Phone/Internet Services	\$ 2,568.00	\$ 2,880.00	\$ (312.00)
01.400.325	Postage	\$ 1,266.67	\$ 1,300.00	\$ (33.33)
01.400.331	Travel & Training Expense	\$ 1,166.67	\$ 666.67	\$ 500.00
01.400.342	Printing & Advertising	\$ 1,500.00	\$ 2,500.00	\$ (1,000.00)
01.400.351	Insurance - Manager's Bond	\$ 1,700.00	\$ 1,700.00	\$ -
01.400.374	Maintenance - Equipment	\$ 300.00	\$ 300.00	\$ -
01.400.387	Loan Payments	\$ 67,142.85	\$ 48,000.00	\$ 19,142.85
01.400.420	Dues & Subscriptions	\$ 1,300.00	\$ 1,300.00	\$ -
01.400.450	Contracted Services	\$ 6,700.00	\$ 6,420.00	\$ 280.00
Total Administration		\$ 221,378.86	\$ 195,077.65	\$ 26,301.22
Earned Income Tax Collection				
01.403.450	Contracted Services	\$ 19,528.00	\$ 19,028.00	\$ 500.00
Total Earned Income Tax Collection		\$ 19,528.00	\$ 19,028.00	\$ 500.00
Tax Collection				
01.404.114	Commission, Collector	\$ 6,500.00	\$ 6,700.00	\$ (200.00)
01.404.211	Office Supplies	\$ 400.00	\$ 400.00	\$ -
01.404.342	Printing/Postage	\$ 915.00	\$ 815.00	\$ 100.00
01.404.351	Bonding	\$ -	\$ -	\$ -
01.405.450	Local Services Tax Collection	\$ 5,500.00	\$ 6,000.00	\$ (500.00)
Total Tax Collection		\$ 13,315.00	\$ 13,915.00	\$ (600.00)
Information Technology				
01.407.211	Office Supplies	\$ 1,600.00	\$ 1,700.00	\$ (100.00)
01.407.450	Contracted Services	\$ 14,500.00	\$ 14,365.00	\$ 135.00
01.407.740	Computer/Software Purchases	\$ 1,500.00	\$ -	\$ 1,500.00
Total Information Technology		\$ 17,600.00	\$ 16,065.00	\$ 1,535.00
Planning and Zoning				
01.414.313	Engineering Expenses	\$ 5,500.00	\$ 3,000.00	\$ 2,500.00
01.414.314	Legal Services	\$ 15,000.00	\$ 16,000.00	\$ (1,000.00)
01.414.340	Advertising and Printing	\$ 500.00	\$ 500.00	\$ -
01.414.450	Contracted Services	\$ 400.00	\$ 400.00	\$ -
Total Planning and Zoning		\$ 21,400.00	\$ 19,900.00	\$ 1,500.00

Manager's Budget Message – FY 2023

General Fund – Department Budgets – Police Department

The Police department, overseen by the Chief of Police, ensures the residents of the Borough of Greencastle are safe and secure through their 24-hour a day patrols. The Borough's police officers enforce laws, control traffic, and investigate crime. Additionally the police department manages the Borough's code enforcement initiatives.

Police Department		2023 Proposed	2022 Approved	Variance from 2022
01.410.121	Salary, Chief	\$ 80,938.70	\$ 77,933.52	\$ 3,005.18
01.410.131	Salary, Full-Time, Patrol	\$ 311,489.75	\$ 294,500.00	\$ 16,989.75
01.410.132	Salary, Part-Time, Patrol	\$ 112,665.00	\$ 107,276.70	\$ 5,388.30
01.410.140	Wages, Secretary	\$ 53,376.96	\$ 50,838.78	\$ 2,538.18
01.410.141	Wages, Meter Enforcement	\$ 2,779.88	\$ 2,647.50	\$ 132.38
01.410.156	Group Health Insurance	\$ 202,287.06	\$ 184,951.98	\$ 17,335.08
01.410.157	Health Reimbursement Account	\$ 11,500.00	\$ 11,500.00	\$ -
01.410.158	Life/Disability Insurance	\$ 2,766.61	\$ 2,724.18	\$ 42.43
01.410.211	Office Supplies	\$ 1,500.00	\$ 1,500.00	\$ -
01.410.213	Small Equipment	\$ 8,400.00	\$ 7,000.00	\$ 1,400.00
01.410.214	Ammunition Range	\$ 3,500.00	\$ 3,000.00	\$ 500.00
01.410.220	General Expense	\$ 500.00	\$ 500.00	\$ -
01.410.221	DUI Enforcement	\$ 2,000.00	\$ 2,000.00	\$ -
01.410.231	Gasoline	\$ 16,000.00	\$ 11,200.00	\$ 4,800.00
01.410.232	Tires	\$ 1,500.00	\$ 1,500.00	\$ -
01.410.238	Uniforms	\$ 5,000.00	\$ 4,480.00	\$ 520.00
01.410.314	Legal Services	\$ 10,000.00	\$ 5,000.00	\$ 5,000.00
01.410.321	Phone/Internet Services	\$ 8,635.00	\$ 8,635.00	\$ -
01.410.325	Postage	\$ 1,000.00	\$ 1,000.00	\$ -
01.410.327	Radio Maintenance	\$ 2,000.00	\$ 2,000.00	\$ -
01.410.331	Training and Travel Expense	\$ 2,500.00	\$ 2,500.00	\$ -
01.410.342	Advertising & Printing	\$ 2,500.00	\$ 2,500.00	\$ -
01.410.351	Auto Insurance	\$ 2,035.28	\$ 1,976.00	\$ 59.28
01.410.352	Liability Insurance	\$ 19,810.92	\$ 16,509.10	\$ 3,301.82
01.410.354	Workers' Compensation	\$ 16,739.17	\$ 15,000.00	\$ 1,739.17
01.410.374	Maintenance - Equipment	\$ 1,500.00	\$ 1,000.00	\$ 500.00
01.410.375	Maintenance Automobiles	\$ 8,000.00	\$ 5,000.00	\$ 3,000.00
01.410.420	Dues & Subscriptions	\$ 1,900.00	\$ 1,900.00	\$ -
01.410.450	Contracted Services	\$ 19,603.75	\$ 19,603.75	\$ -
01.410.530	Drug Task Force Contribution	\$ 1,929.20	\$ 1,929.20	\$ -
01.410.740	Machinery & Equipment	\$ 12,000.00	\$ 50,000.00	\$ (38,000.00)
01.410.741	Purchase, Automobile	\$ -	\$ -	\$ -
Total Police Department		\$ 926,357.26	\$ 898,105.69	\$ 28,251.57

Manager's Budget Message – FY 2023

General Fund – Department Budgets – Public Works Department

Directed by the Public Works Manager, the Public Works department provides maintenance to all Borough street and stormwater infrastructure and completes seasonal tasks such as snow removal, leaf pickup, and vegetation management. The Public Works department also provides daily oversight and maintenance of Borough-owned facilities.

Buildings		2023 Proposed	2022 Approved	Variance from 2022
01.409.213	Small Equipment	\$ 500.00	\$ 500.00	\$ -
01.409.220	General Expense	\$ 800.00	\$ 800.00	\$ -
01.409.226	Cleaning Supplies	\$ 800.00	\$ 800.00	\$ -
01.409.250	Maintenance Supplies	\$ 950.00	\$ 850.00	\$ 100.00
01.409.361	Electricity	\$ 7,700.00	\$ 7,700.00	\$ -
01.409.362	Natural Gas	\$ 1,700.00	\$ 1,100.00	\$ 600.00
01.409.366	Water/Sewer/SPIF	\$ 1,200.00	\$ 1,200.00	\$ -
01.409.373	Maintenance, Buildings	\$ 3,000.00	\$ 2,000.00	\$ 1,000.00
01.409.374	Maintenance, Equipment	\$ 1,850.00	\$ 1,700.00	\$ 150.00
01.409.450	Contracted Services	\$ 11,287.75	\$ 3,131.00	\$ 8,156.75
01.409.730	Buildings	\$ 26,500.00	\$ 20,000.00	\$ 6,500.00
01.409.740	Machinery & Equipment	\$ 720.00	\$ -	\$ 720.00
Total Buildings		\$ 57,007.75	\$ 39,781.00	\$ 17,226.75
Waste Collection				
01.427.440	Waste Collection	\$ 4,600.00	\$ 3,500.00	\$ 1,100.00
Total Waste Collection		\$ 4,600.00	\$ 3,500.00	\$ 1,100.00
Streets - General Services				
01.430.123	Wages, Public Works	\$ 73,532.60	\$ 110,344.51	\$ (36,811.91)
01.430.156	Group Health Insurance	\$ 41,805.50	\$ 50,861.64	\$ (9,056.14)
01.430.157	Health Reimbursement Account	\$ 7,375.00	\$ 6,375.00	\$ 1,000.00
01.430.158	Life/Disability Insurance	\$ 1,465.45	\$ 1,698.22	\$ (232.78)
01.430.211	Office Supplies	\$ 1,448.00	\$ 500.00	\$ 948.00
01.430.220	General Expense	\$ 300.00	\$ 300.00	\$ -
01.430.231	Gas, Oil	\$ 9,000.00	\$ 7,200.00	\$ 1,800.00
01.430.232	Tires	\$ 340.00	\$ -	\$ 340.00
01.430.238	Clothing	\$ 1,500.00	\$ 1,600.00	\$ (100.00)
01.430.250	Maintenance Supplies	\$ 450.00	\$ 400.00	\$ 50.00
01.430.260	Small Equipment	\$ 2,500.00	\$ 2,500.00	\$ -
01.430.313	Engineering Services	\$ 20,000.00	\$ 6,000.00	\$ 14,000.00
01.430.314	Legal Services	\$ 2,000.00	\$ 2,000.00	\$ -
01.430.321	Phone/Internet Services	\$ 2,340.00	\$ 2,340.00	\$ -
01.430.327	Radio Maintenance	\$ 325.00	\$ 325.00	\$ -
01.430.331	Travel & Training Expense	\$ 700.00	\$ 700.00	\$ -
01.430.341	Advertising	\$ 700.00	\$ 800.00	\$ (100.00)
01.430.374	Maintenance - Equipment	\$ 1,500.00	\$ 1,500.00	\$ -
01.430.375	Vehicle Maintenance	\$ 3,000.00	\$ 3,000.00	\$ -
01.430.420	Dues & Subscriptions - CDLs	\$ -	\$ 120.00	\$ (120.00)
01.430.450	Contracted Services	\$ 26,300.00	\$ 1,300.00	\$ 25,000.00
01.430.750	Minor Machinery & Equipment	\$ 2,280.00	\$ -	\$ 2,280.00
Total Streets - General Services		\$ 198,861.55	\$ 199,864.37	\$ (1,002.83)
Streets - Cleaning				
01.431.250	Maintenance Supplies	\$ 200.00	\$ 200.00	\$ -
01.431.260	Small Equipment	\$ 225.00	\$ 225.00	\$ -
01.431.374	Maintenance, Equipment	\$ 1,500.00	\$ 1,500.00	\$ -
Total Streets - Cleaning		\$ 1,925.00	\$ 1,925.00	\$ -

Manager's Budget Message – FY 2023

Streets - Snow Removal		2023 Proposed	2022 Approved	Variance from 2022
01.432.231	Gasoline	\$ 2,000.00	\$ 2,000.00	\$ -
01.432.245	Supplies	\$ 16,000.00	\$ 15,000.00	\$ 1,000.00
01.432.374	Equipment Maintenance	\$ 1,000.00	\$ 1,000.00	\$ -
01.432.384	Equipment Rental	\$ 1,000.00	\$ 1,000.00	\$ -
01.432.450	Contracted Services	\$ 10,000.00	\$ 10,000.00	\$ -
Total Streets - Snow Removal		\$ 30,000.00	\$ 29,000.00	\$ 1,000.00
Streets - Traffic				
01.433.221	Supplies, Signs	\$ 6,500.00	\$ 4,000.00	\$ 2,500.00
01.433.361	Electrical, Signals	\$ 1,300.00	\$ 750.00	\$ 550.00
01.433.371	Maintenance, Signals	\$ 500.00	\$ 500.00	\$ -
01.433.372	Maintenance, Parking Meters	\$ 1,500.00	\$ 1,500.00	\$ -
01.433.450	Contracted Services	\$ 11,000.00	\$ 21,000.00	\$ (10,000.00)
Total Streets - Traffic		\$ 20,800.00	\$ 27,750.00	\$ (6,950.00)
Streets - Lighting				
01.434.361	Electricity	\$ 45,000.00	\$ 45,000.00	\$ -
01.434.371	Maintenance, Lights	\$ 1,500.00	\$ 500.00	\$ 1,000.00
01.434.450	Contracted Services	\$ 1,000.00	\$ 1,000.00	\$ -
01.434.750	Machinery & Equipment	\$ 42,000.00	\$ -	\$ 42,000.00
Total Streets - Lighting		\$ 89,500.00	\$ 46,500.00	\$ 43,000.00
Streets - Maintenance				
01.438.245	Streets, Supplies	\$ 3,500.00	\$ 3,500.00	\$ -
01.438.450	Contracted Services	\$ 7,500.00	\$ 6,000.00	\$ 1,500.00
Total Streets - Maintenance		\$ 11,000.00	\$ 9,500.00	\$ 1,500.00

Manager's Budget Message – FY 2023

General Fund – Non-Departmental Budgets

Several General Fund allocations are not categorized into the specific departmental budgets. CDBG projects, annual contributions, Shade Tree management, and employee benefits are not recognized under any singular department and are therefore overseen by the Borough Manager.

Fire Department		2023 Proposed	2022 Approved	Variance from 2022
01.411.500	Foreign Fire Tax Contribution	\$ 27,000.00	\$ 25,000.00	\$ 2,000.00
01.411.530	Donation to Fire Company	\$ 57,000.00	\$ 89,500.00	\$ (32,500.00)
01.411.531	Fire Company Workers Comp	\$ 11,000.00	\$ 11,000.00	\$ -
01.411.532	Franklin County Trg Center	\$ 815.00	\$ 900.00	\$ (85.00)
01.411.550	Contribution to Medical Unit	\$ -	\$ 4,000.00	\$ (4,000.00)
Total Fire Department		\$ 95,815.00	\$ 130,400.00	\$ (34,585.00)
Streets - Construction				
01.439.313	Engineering Services	\$ 64,900.00	\$ 96,000.00	\$ (31,100.00)
01.439.610	Street Construction	\$ 60,000.00	\$ 270,000.00	\$ (210,000.00)
01.439.611	Curb & Sidewalk Construction	\$ 80,100.00	\$ 79,300.00	\$ 800.00
Total - Streets Construction		\$ 205,000.00	\$ 445,300.00	\$ (240,300.00)
Recreation				
01.452.540	Contribution, Jerome King	\$ 3,000.00	\$ 3,000.00	\$ -
01.452.560	Contribution, Library	\$ 5,000.00	\$ 5,000.00	\$ -
01.452.570	Community Improvement	\$ 4,500.00	\$ 2,500.00	\$ 2,000.00
Total Recreation		\$ 12,500.00	\$ 10,500.00	\$ 2,000.00
Shade Tree				
01.455.112	Public Works Wages	\$ 2,500.00	\$ 2,500.00	\$ -
01.455.220	Continuing Education	\$ 900.00	\$ 100.00	\$ 800.00
01.455.450	Contracted Services	\$ 4,500.00	\$ 8,000.00	\$ (3,500.00)
01.455.700	Purchase Trees	\$ 5,000.00	\$ 7,500.00	\$ (2,500.00)
Total Shade Tree		\$ 12,900.00	\$ 18,100.00	\$ (5,200.00)
Civil Service				
01.459.220	General Expense	\$ 200.00	\$ 200.00	\$ -
01.459.314	Legal Services	\$ 300.00	\$ 300.00	\$ -
01.459.315	Medical Services	\$ 750.00	\$ 750.00	\$ -
01.459.341	Advertising	\$ 750.00	\$ 750.00	\$ -
Total Civil Service		\$ 2,000.00	\$ 2,000.00	\$ -
Miscellaneous				
01.480.110	Cash Drawer Over/Short	\$ -	\$ -	\$ -
01.480.450	Pigeon Control	\$ 3,210.00	\$ 1,710.00	\$ 1,500.00
Total - Miscellaneous		\$ 3,210.00	\$ 1,710.00	\$ 1,500.00
Insurance				
01.486.351	Package Policy	\$ 25,252.39	\$ 21,300.00	\$ 3,952.39
01.486.354	Workers' Compensation	\$ 5,255.66	\$ 5,500.00	\$ (244.34)
Total Insurance		\$ 30,508.06	\$ 26,800.00	\$ 3,708.06
Employee Benefits				
01.487.160	Retirement	\$ 144,000.00	\$ 122,000.00	\$ 22,000.00
01.487.161	Social Security & Medicare	\$ 34,036.17	\$ 36,300.00	\$ (2,263.83)
01.487.162	Unemployment Compensation	\$ 5,194.98	\$ 5,000.00	\$ 194.98
Total Employee Benefits		\$ 183,231.14	\$ 163,300.00	\$ 19,931.14

Sewer Fund Summary

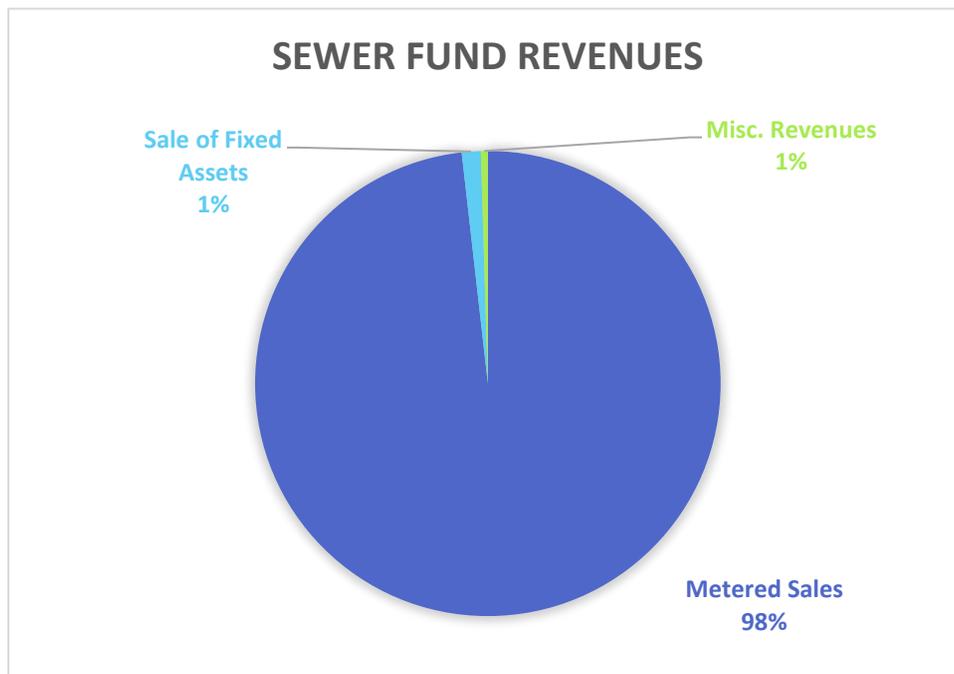
The Sewer Fund contains all administrative and operational budget items for the continued efficiency and performance of sewer plant operations and ensures continued PA DEP compliance within the Borough’s waste water infrastructure. The quarterly sewer fees and sewer tapping fees support the personnel costs, supplies, equipment and infrastructure necessary for continued sewer services.

Sewer Fund Revenues

The Sewer Fund is primarily supported by quarterly metered sewer charges. No rate increase is proposed in the 2023 budget with a rate study planned for 2023.

Sewer Fund Revenue Summary

Revenues	Amount
Metered Sales	\$ 1,120,000.00
Sale of Fixed Assets	\$ 17,000.00
Misc. Revenues	\$ 6,900.00
TOTAL REVENUES	\$ 1,143,900.00

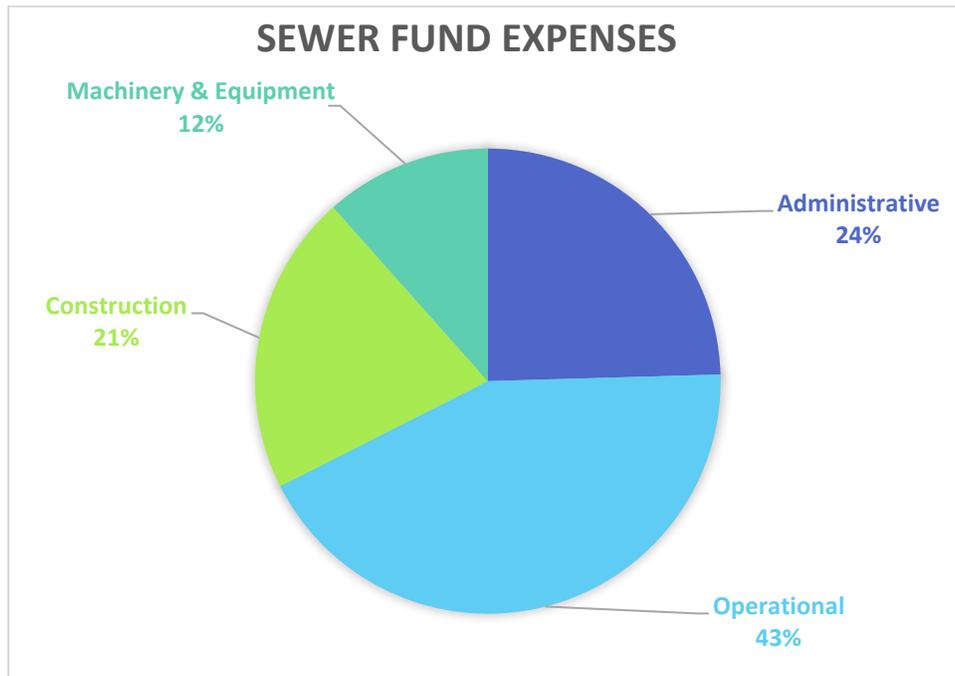


Sewer Fund Expenditures

Administrative costs account for 24% of the overall Sewer Fund budgeted expenses. Operational costs include supplies, chemicals, and engineering expenses. Capital requests and construction projects for the Sewer Fund include garage doors, line maintenance, and necessary equipment upgrades.

Sewer Fund Expense Summary

Expense	Amount
Administrative	\$ 271,718.53
Operational	\$ 475,934.51
Construction	\$ 231,400.00
Machinery & Equipment	\$ 128,000.00
TOTAL EXPENSES	\$ 1,107,053.04



Manager's Budget Message – FY 2023

Sewer Fund – Department Budgets – Sewer Department

The day to day operations of the sewer department is conducted by the Chief Wastewater Operator. The main objective of this department is the continued functionality of the Waste Water Treatment Plant as well as the ongoing maintenance and repairs to all of the Borough's sanitary sewer infrastructure including pumping stations.

Administration		2023 Proposed	2022 Approved	Variance from 2022
08.400.121	Salary, Manager	\$ 8,006.04	\$ 7,624.80	\$ 381.24
08.400.141	Wages, Office Staff	\$ 20,061.60	\$ 15,804.32	\$ 4,257.28
08.400.156	Group Health Insurance	\$ 34,830.63	\$ 22,209.43	\$ 12,621.20
08.400.157	Health Reimbursement Acct	\$ 3,500.00	\$ 3,500.00	\$ -
08.400.158	Life/Disability Insurance	\$ 809.63	\$ 794.34	\$ 15.29
08.400.211	Office Supplies	\$ 1,000.00	\$ 1,000.00	\$ -
08.400.213	Small Equipment	\$ 300.00	\$ 300.00	\$ -
08.400.220	General Expense	\$ 275.00	\$ 275.00	\$ -
08.400.311	Auditing Services	\$ 6,283.33	\$ 6,220.00	\$ 63.33
08.400.314	Legal Services	\$ 1,300.00	\$ 1,200.00	\$ 100.00
08.400.321	Phone/Internet Service	\$ 2,760.00	\$ 2,760.00	\$ -
08.400.325	Postage	\$ 3,033.33	\$ 2,400.00	\$ 633.33
08.400.331	Travel Expense	\$ 666.67	\$ 666.67	\$ -
08.400.340	Advertising & Printing	\$ 1,500.00	\$ 1,500.00	\$ -
08.400.351	Insurance	\$ 25,252.39	\$ 24,516.89	\$ 735.51
08.400.374	Maintenance - Equipment	\$ 300.00	\$ 300.00	\$ -
08.400.387	Series of 2010 Bond Payments	\$ 124,083.00	\$ 123,533.00	\$ 550.00
08.400.420	Dues & Subscriptions	\$ 1,500.00	\$ 1,500.00	\$ -
08.400.450	Contracted Services	\$ 15,800.00	\$ 14,902.08	\$ 897.92
Total Administration		\$ 251,261.63	\$ 231,006.53	\$ 20,255.10
Collections and Treatment				
08.429.110	Wages, Operator	\$ 135,509.25	\$ 125,614.66	\$ 9,894.59
08.429.111	Wages, Labor	\$ 24,510.87	\$ 24,521.00	\$ (10.13)
08.429.156	Group Health Insurance	\$ 59,046.39	\$ 54,004.53	\$ 5,041.86
08.429.200	Supplies	\$ 5,708.00	\$ 3,200.00	\$ 2,508.00
08.429.220	General Operating Expense	\$ 150.00	\$ 150.00	\$ -
08.429.222	Chemicals	\$ 59,050.00	\$ 43,200.00	\$ 15,850.00
08.429.231	Gasoline	\$ 2,300.00	\$ 1,900.00	\$ 400.00
08.429.232	Tires	\$ 1,400.00	\$ 1,400.00	\$ -
08.429.238	Clothing Allowance	\$ 840.00	\$ 840.00	\$ -
08.429.245	Street Repairs Restoration	\$ 10,000.00	\$ 8,000.00	\$ 2,000.00
08.429.246	Pipes & Fittings	\$ 3,500.00	\$ 4,500.00	\$ (1,000.00)
08.429.260	Small Tools	\$ 1,500.00	\$ 1,500.00	\$ -
08.429.313	Engineering Services	\$ 30,000.00	\$ 40,000.00	\$ (10,000.00)
08.429.327	Radio Maintenance	\$ 250.00	\$ 250.00	\$ -
08.429.331	Travel & Training	\$ 1,520.00	\$ 1,450.00	\$ 70.00
08.429.361	Electric	\$ 85,000.00	\$ 90,000.00	\$ (5,000.00)
08.429.364	Sludge Disposal	\$ 800.00	\$ 800.00	\$ -
08.429.366	Water	\$ 2,600.00	\$ 2,850.00	\$ (250.00)
08.429.375	Maintenance, Auto	\$ 2,000.00	\$ 2,000.00	\$ -
08.429.390	Credit Card Collection Fees	\$ 5,000.00	\$ 2,500.00	\$ 2,500.00
08.429.450	Contracted Services	\$ 45,250.00	\$ 47,015.00	\$ (1,765.00)
08.429.600	Construction	\$ 231,400.00	\$ 244,225.00	\$ (12,825.00)
08.429.740	Machinery & Equipment	\$ 108,000.00	\$ 169,570.00	\$ (61,570.00)
08.429.760	Truck Purchase	\$ 20,000.00	\$ -	\$ 20,000.00
Total Collection and Treatment		\$ 835,334.51	\$ 869,490.19	\$ (34,155.68)

Stormwater Fund Summary

The Stormwater Fund contains all administrative and operational budget items related to the maintenance and design of the Borough’s stormwater infrastructure.

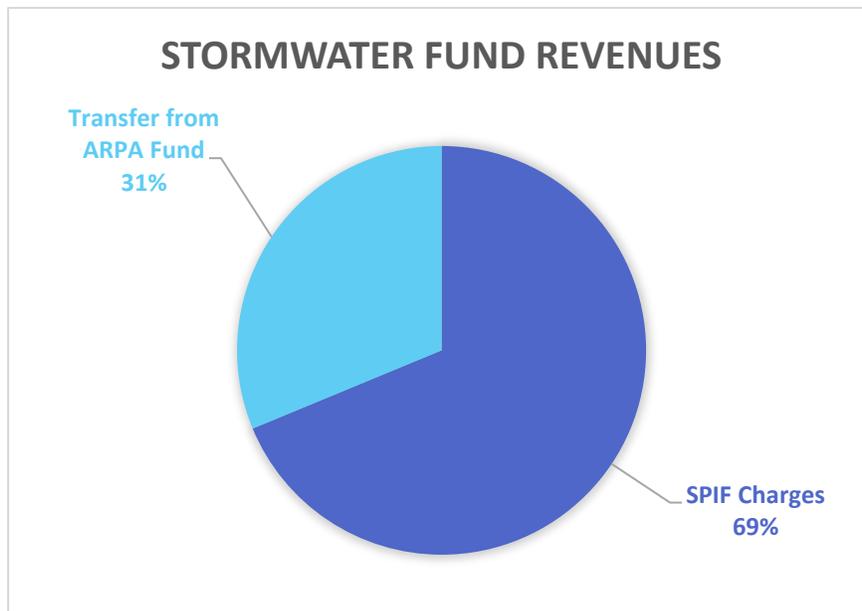
On May 12, 2020, the Borough of Greencastle received a 5-year waiver from current NPDES MS4 permitting requirements. Although the Borough is not currently a mandated MS4 community, the Borough still must maintain and ensure the effectiveness of existing stormwater infrastructure. The quarterly stormwater fees support stormwater-specific personnel, engineering, and legal costs, as well as equipment and infrastructure maintenance and improvements necessary for the proper conveyance of Borough stormwater runoff.

Stormwater Fund Revenues

The Stormwater Fund is primarily supported by the quarterly Stormwater Pollutant Impact Fee (SPIF) charges. There is no proposed SPIF rate increase for 2023. Additionally the Borough’s allocation of American Rescue Plan Act (ARPA) funds totaling \$418,530.60 can be appropriated to infrastructure improvements to stormwater systems which offsets the need for a 2023 stormwater rate increase.

Stormwater Revenue Summary

Revenue	Amount
SPIF Charges	\$ 88,000.00
Transfer from ARPA Fund	\$ 40,000.00
TOTAL REVENUES	\$ 128,000.00



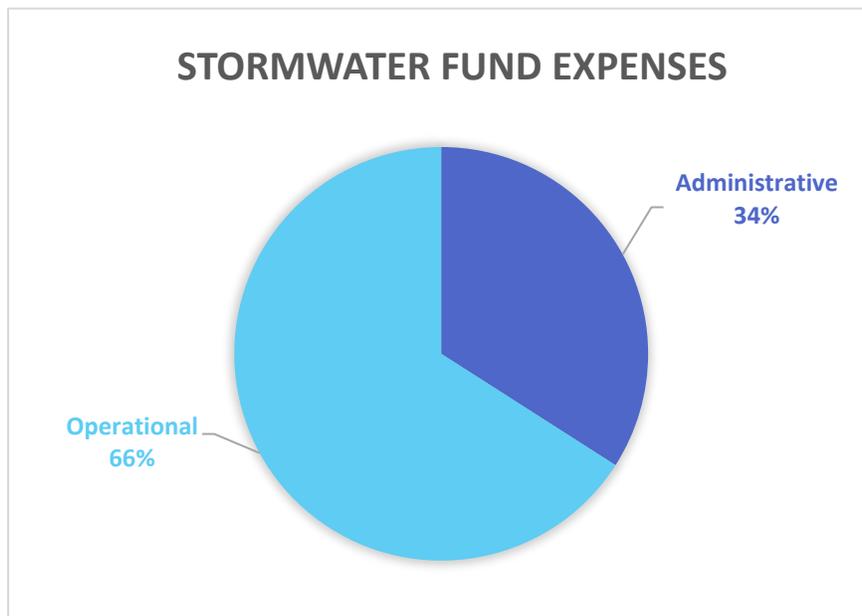
Stormwater Fund Expenditures

Administrative costs account for 34% of the overall Stormwater Fund budgeted expenses. At 66%, operational costs include wages for street sweeping, engineering and legal services, as well as machinery and equipment maintenance.

Itemized as engineering, the Borough will plan for a stormwater infrastructure improvement project on Mifflin Lane which will replace stormwater piping from N. Carlisle Street to E. Madison Street. This deteriorating and undersized piping along Mifflin Lane conveys all the stormwater from N. Carlisle Street as well as the full current of Moss Spring as it flows down Chambers Lane, through this piping, then conveys to Madison Street. ARPA funds in the amount of \$40,000 will be used for engineering and submitting for grants to complete this stormwater project.

Stormwater Expense Summary

Expense	Amount
Administrative	\$ 43,516.76
Operational	\$ 84,270.87
TOTAL EXPENSES	\$ 127,787.63



Manager's Budget Message – FY 2023

Stormwater Fund – Department Budgets – Admin & Public Works Department

Stormwater Fund allocations are not categorized into a specific departmental budget. The Public Works Manager and the Borough Manager oversee continued functionality of the Borough stormwater conveyance system.

Administration		2023 Proposed	2022 Approved	Variance from 2022
09.400.121	Salary, Manager	\$ 8,006.04	\$ 11,437.20	\$ (3,431.16)
09.400.141	Wages, Office	\$ 7,940.40	\$ 6,833.15	\$ 1,107.25
09.400.156	Group Health Insurance	\$ 22,570.32	\$ 19,184.59	\$ 3,385.73
09.400.400	SPIF Refunds	\$ 5,000.00	\$ -	\$ -
Total Administration		\$ 43,516.76	\$ 37,454.94	\$ 1,061.82
Storm Sewer Operations				
09.436.110	Wages	\$ 24,510.87	\$ 24,521.00	\$ (10.13)
09.436.220	General Services/Credit Program	\$ 1,500.00	\$ 1,000.00	\$ 500.00
09.436.313	Engineering Services	\$ 44,000.00	\$ 10,000.00	\$ 34,000.00
09.436.314	Legal Services	\$ 1,500.00	\$ 2,500.00	\$ (1,000.00)
09.436.373	Storm Sewer Maintenance	\$ 1,000.00	\$ 500.00	\$ 500.00
09.436.450	Contracted Services	\$ 2,400.00	\$ 1,500.00	\$ 900.00
09.436.610	Storm Sewer Construction	\$ 6,000.00	\$ 60,000.00	\$ (54,000.00)
09.436.740	Machinery & Equipment	\$ 3,360.00	\$ 1,500.00	\$ 1,860.00
09.436.910	Transfer to Capital Reserve	\$ -	\$ -	\$ -
Total Storm Sewer Operation		\$ 84,270.87	\$ 101,521.00	\$ (17,250.13)